

Article - Tax - General

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§13-909.

(a) Without regard to the provisions of § 13-1104 of this title, if the tax collector determines a person's financial institution franchise tax or income tax for multiple taxable years and simultaneously finds both overpayments and deficiencies in those taxable years, the tax collector:

- (1) may offset the deficiencies to the extent of the overpayments; but
- (2) may not allow a refund that is barred under Subtitle 11 of this title.

(b) An overpayment determined under subsection (a) of this section may not be applied as an offset to a deficiency in any taxable year other than the years included in the Comptroller's determination under subsection (a) of this section.

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